

ASSESSMENT OF THE EFFICIENCY OF CIVIL SOCIETY ORGANISATIONS IN IMPLEMENTING THE CONCEPT OF SUSTAINABLE DEVELOPMENT

Nataliia Poznyakovska¹, Inna Sysoieva², Olesia Mikluha³, Jurgita Baranauskienė⁴, Irina Grishchenko⁵, Oleg Pohrishchuk⁶

¹ Assoc. Prof., National University of Water and Environmental Engineering, Rivne, Ukraine, E-mail address: n.m.poznyakovska@nuwm.edu.ua

² Prof. West Ukrainian National University, Vinnitsa, Ukraine, E-mail address: i.sysoieva@wunu.edu.ua

³ Assoc. Prof., National University of Water and Environmental Engineering, Rivne, Ukraine, E-mail address: o.l.miklukha@nuwm.edu.ua

⁴ Assoc. Prof., Vytautas Magnus University, Agriculture Academy, Lithuania, E-mail address: jurgita.baranauskiene@vdu.lt

⁵ Teacher, West Ukrainian National University, Vinnitsa, Ukraine, E-mail address: i.grishchenko@wunu.edu.ua

⁶ Assoc. Prof., West Ukrainian National University, Vinnitsa, Ukraine, E-mail address: o.pohrishchuk@wunu.edu.ua

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Abstract

The article explores the use of sustainability index ratings as key tools for establishing mechanisms of interaction between government authorities and the public in implementing the concept of sustainable development. It analyses trends in civil society both globally and in Ukraine. The study examines quantitative and qualitative indicators of public participation in societal processes, as well as indices that could improve the quality of information support for civil society organisations. The article discusses the methodology of international rankings regarding the sustainability of civil society. It also investigates the characteristics of civil society organisations and compares the effectiveness of the activities of government bodies and institutions with those of public associations that carry out similar tasks in the social, economic, and environmental spheres. Various scientific approaches to evaluating the activities of non-commercial sector entities are analysed. The importance of applying a program-targeted approach to the accounting and analytical support of the management of civil society organisations is justified, as this could become a tool for implementing Ukraine's national strategy for promoting the development of civil society. A system of performance indicators is proposed, taking into account the environmental, social, and economic orientation of organisations. Additionally, the application of expert assessments in evaluating the activities of a public organisation under conditions of uncertainty is demonstrated.

Keywords: *Civil society, civil society organisations (CSOs), sustainable development, program-targeted approach, passport for a program, benefit to the public, socially beneficial services, biodiversity integration processes, agricultural sector.*

JEL Codes: *L30, M14, M48, H50, Q01.*

Introduction

The functioning of the state and civil society in the context of numerous security threats requires the application of modern approaches to addressing issues related to ensuring the resilience of the country's economic and social development. The rise in public activism among Ukrainians following the full-scale invasion of Russian forces, violations of Ukraine's borders and

security, has highlighted the broad issues surrounding the relationships between society, the government, and citizens. The development of a national network of public associations and the active part of citizens has become a guarantee of their leading role in addressing societal issues, ensuring economic viability, and preserving communities. On the other hand, fulfilling commitments regarding the development of civil society and establishing interaction between

government authorities and CSOs, as outlined in the Association Agreement between Ukraine and the European Union, requires assessing the viability of civil society organisations and, consequently, Ukraine's participation in international rankings of civil society and civil rights and freedoms. Civil society is seen both as a measure (indicator) of sustainable development and as an intermediary in the implementation of sustainable development strategies. Civil society organisations (CSOs) contribute to achieving sustainable development goals by implementing various socially-oriented projects.

In Ukraine, there are 102,860 registered public organisations, 2,347 public unions, 28,751 professional unions, and 180 trade union associations, 27,542 religious organisations, 29,910 charitable organisations, 1,796 self-governing bodies, 39,709 homeowners associations, and 320 creative unions (Ukrainian Center for Independent Political Research, 2024).

The European Commission has estimated that achieving climate and energy goals by 2030 will require an additional €260 billion in annual investments (European Environment Agency, 2019). Major international financial organisations have set goals aimed at funding environmental and sustainable projects and are planning gradual increases in funding for such initiatives. By 2025, MFOs plan to allocate 50% to 100% of their budgets to sustainable projects. The World Bank plans to allocate 35% by 2025, while 50% of the funding from the International Bank for Reconstruction and Development and the International Development Association (World Bank Group) will be directed to measures and projects (adaptation) aimed at changes in natural, social, or economic systems in response to the current or future impacts of climate change (Kyiv School of Economics, 2023).

Thus, the study of institutional development and evaluation of the activities of civil society organisations with an ecological and social orientation becomes particularly significant to determine the theoretical foundations of information and analytical support for sustainable development.

Literature review

Social, environmental, and economic challenges are not addressed solely by government authorities, which is why many scientific and sociological studies focus on the role of civil society organisations in implementing sustainable development policies.

Mensah & Casadevall (2019) examine the essence of the sustainable development concept from the perspective of changes aimed at improving and maintaining a proper economic, ecological, and social system. The authors define sustainability as carrying out socio-economic activities with effective and equitable resource distribution between generations within ecosystems. Klekotko (2018) believes that social justice can be achieved through systematic community participation and a developed civil society. The scientist highlights the problem of relationships between civil society, governance, and sustainable development, and identifies four types of interaction, depending on the nature of civil society actors, overarching strategies, or sustainable development models: agency model, alliances model, bottom-up model, and integrated model (Klekotko, 2018). Thus, the global scientific community recognises that civil society is considered a guarantor of justice and sustainable development in the social dimension. To ensure an effective impact on the achievement of sustainable development goals, civil society organisations use various forms of public participation: insider tactics (commenting on negotiation texts, providing scientific information, lobbying) and outsider tactics (accusations and condemnation, protests, boycotts) (Senit, 2020). Shulika (2023), Pozniakovska et al. (2023), and Malta (2024) emphasise the role of civil society in supporting the government in implementing sustainable development at the national level by proposing initiatives and promoting key sustainable development concepts while exploring the challenges and opportunities of community development concepts, improving its social, economic, and ecological well-being. Koblianska et al. (2024) conducted a quantitative assessment of the integration of biodiversity issues into national strategic documents, supplemented by a

detailed analysis of the content, results, monitoring indicators, and implementation of legislative acts. This study indicates that to address existing problems and intensify biodiversity integration processes in Ukraine's national policy, it is appropriate to review the legislation and strengthen international cooperation in the area. Biodiversity is a key factor in the sustainable functioning of the agricultural sector, as the diversity of plant, animal, microorganism species and ecosystems ensures natural pollination, crop protection from pests, soil fertility, and the overall balance of agro-landscapes. In agriculture, biodiversity not only maintains ecological stability but also reduces dependency on chemical protection agents, promoting the development of bio-oriented technologies. The loss of natural biocenoses due to intensive land use, monoculture production, and climate change threatens the productivity of agro-systems and food security. Therefore, the conservation and restoration of biodiversity must become a priority of agricultural policy aimed at long-term efficiency and environmental responsibility.

Researchers have proposed specific approaches for evaluating CSOs based on their characteristics, including the Balanced Scorecard (BSC) and Results-Based Management (RBM) methods. The first approach, which involves establishing a balanced performance indicator system, is widely used by commercial enterprises. This approach is considered complex but suitable for non-profit organisations in the public sector (Niven, 2008). In this case, the institution (organisation) is advised to develop and implement four groups of indicators: financial and internal perspectives (e.g., new services), user perspectives, and innovative directions. The UN, one of the largest NGOs, uses the results-based management approach in its national offices, implementing evaluation at all stages of project implementation: planning, management, monitoring, assessment, and reporting (United Nations Development Group, 2010). The approach is based on constructing a Results Matrix, which serves as a management tool at various stages of the organisation's activities.

Some scholars believe that when constructing the matrix, non-profit organisations should calculate three types of output data: product, intermediate result, and final result, and they see efficiency as a coefficient based on the final result. Another evaluation system implementation approach is the so-called research method: Enterprise Engineering Research Lab (EERL), developed by Virginia Tech University (Glover et al., 2015). The classic EERL approach includes developing several stages, from defining goals and tasks to implementing and using the evaluation system. Adapted in the context of a project conducted by a non-profit organization, the EERL approach involves assessing efficiency by monitoring organisational performance. Gudž & Skorobogata (2014) suggest expressing the product in the public sector as customer satisfaction (consumers) with a service, and resources as an increase in the organisation's budget for providing the service. A promising evaluation indicator for CSOs is the Net Promoter Score (NPS) user satisfaction measure.

The program-targeted method is applied to establish effective resource management in the budget process and address socio-economic issues in education and social protection (Degtyar, 2016; Savchuk, 2016; Zhiber, 2018). However, the program-targeted method offers broader cognitive opportunities, which government authorities and civil society actors can utilise to improve the information support of social institutions in fulfilling socially significant tasks, particularly when implementing the sustainable development concept.

Objectives

The article aims to explore the theoretical aspects of evaluating the success of civil society organisations in implementing the sustainable development concept and the potential application of the program-targeted method in determining the results of social, environmental, and economic programs.

Methods

The data collection method involved analysing scientific literature related to the

activities of civil society organisations, their impact on ensuring sustainability, and the implementation of environmental, social and economic programs. To achieve the goal, the following general scientific methods were used: synthesis, analysis, induction, deduction, and abstraction – to improve the evaluation of CSOs’ activities, measure their sustainability, and enhance information support; complexity – for a deeper study of the CSOs’ role in implementing social and environmental projects; graphical and tabular methods – to systematise and visually present textual and numerical data obtained during the data collection, grouping, analysis, and synthesis of new indicators; scientific generalisation, comparison, and modelling – to enhance the information support of civil society, generalise approaches to creating a conceptual model for using the program-targeted approach in the implementation of socially significant tasks by CSOs.

Results

An important tool for establishing mechanisms of interaction between government

authorities and CSOs and for meeting public interests, ensuring public participation in decision-making, and implementing governmental decisions is index ratings. Ranking evaluations serve as a reference for both the government and the public, which have initiatives to address environmental and social issues of national and local importance and require self-organisation. Understanding Ukraine’s position and role in the international context of civil society will contribute to determining clear strategic objectives and measures in the social sphere. Global civil society trends analysis, particularly those in Ukraine, requires quantitative and qualitative indicators of public participation in social processes, including indices that would allow assessing phenomena of such complexity and significance, while improving the quality of information support for CSOs. Monitoring implementation of the action plan for the Association Agreement between Ukraine and the European Union employs the indicator of “Sustainable Development of Civil Society.”

Table 1 presents the key global rankings for assessing civil society at the macro level.

Table 1. Key International and National Rankings for Measuring Civil Society

Indicator	Main purpose
Civil Society Organizations Sustainability Index	An assessment tool for the strength and overall viability of the civil society sector worldwide. Developed in 1997 to analyse the situation in Central and Eastern Europe and Eurasia, it now covers 74 countries globally
CIVICUS State of Civil Society Report	The CIVICUS Civil Society Report provides information on key trends affecting civil society organizations and social movements
CIVICUS Monitor	The index assesses the state of civil space in 198 countries and territories, categorizing civil space as: open, narrowed, obstructed, repressed, or closed
World Giving Index	The Global Charity Index provides information on public participation in social activities for the benefit of communities and supports the growth of global philanthropy through indicators such as helping strangers, monetary donations, and volunteering (time spent) in over 140 countries worldwide
Varieties of Democracy (V-Dem)	V-Dem offers a dataset on the adherence to high levels of democracy, measuring principles such as: electoral, liberal, participatory, deliberative, and egalitarian. It measures over 600 different attributes of democracy for 202 countries
Nations in Transit	The index assesses the state of democracy in 29 transition countries in the following categories: elected state institutions (local and national authorities), unelected state institutions (judiciary and anti-corruption agencies), and unelected non-state institutions (media and civil society)
Freedom in the World	The “Freedom in the World” report consists of rankings and descriptive texts for 195 countries and 15 territories, evaluating the state of political rights and civil liberties worldwide
Global Rights Index	The Global Rights Index assesses the situation in the fight for the protection and implementation of fundamental democratic principles: basic workers’ rights and freedoms in 340 trade unions across 169 countries

*Source: the authors summarized based on the relevant ratings.

Ukraine is included in the annual report by the United States Agency for International Development (USAID) titled Civil Society Organizations Sustainability Index (CSOSI), which is considered an assessment tool for the strength and overall viability of the CSOs sector. The sustainability index monitors the strengths and challenges in the development of CSOs in a specific country within the research field and conducts a comparative analysis of the development of such organizations. Sustainable development of civil society is assessed in the ranking according to the following categories: legal environment; organisational capacity; financial viability; advocacy; service provision; sectoral infrastructure; and public image (Table 2).

Criterion “Legal Environment” examines the legal and regulatory environment in which CSOs operate. When analysing the legal environment of civil society in Ukraine and the changes that occurred during the year of the study,

attention was paid to the adoption and implementation of a range of legislative and regulatory acts that support CSOs in fulfilling socially important tasks.

More than half of the Ukrainian organizations that participated in the survey are dealing with problems waste (58.4%) and water resources problems (55.8%). In addition, CSOs solve problems preservation of biodiversity (47.8%) and soil problems (25.7%). They deal with climate change 27.4% of respondents, and environmental offenses – 43.4% (Matus et al, 2019).

In the CSOSI ranking, organisational capacity refers to the internal capacity of the civil sector to achieve its goals. Experts assess, in this context, the creation of internal procedures and policies within CSOs, including the definition of mission and vision, work planning, presentation of key tasks, team building, and cooperation with stakeholders.

Table 2. Indicators of Civil Society in International Rankings

CSOSI	Nations in Transit	Freedom in the World
Legal Environment	National Democratic Governance	Political Pluralism and Participation
Organizational Capacity	Electoral Process	Electoral Process
Financial Viability	Civil Society	Functioning of Government
Advocacy	Independent Media	Personal Autonomy and Individual Rights
Service Provision	Local Democratic Governance	Freedom of Expression and Belief
Sectoral Infrastructure	Judicial Framework and Independence	Associational and Organizational Rights
Public Image	Corruption	Rule of Law

**Source: developed by the authors.*

In the Civil Society Sustainability Index, financial viability refers to CSOs’ access to various sources of financial support. The primary sources of funding for Ukrainian CSOs remain membership fees and donations. In 2023, USD 14.67 billion was allocated to support the government and civil society of Ukraine, exceeding the aid provided in 2022 (USD 8.6 billion), with \$143.2 million specifically allocated to Ukrainian CSOs. The European Union supported 85 grant projects for CSOs in 2023, totalling about €125 million. The International Renaissance Foundation supported over 400 projects in 2023, totalling over 650 million UAH (around USD 16.4 million) (Ukrainian Centre for

Independent Political Research, 2024). Access to funding sources largely depended on the field and areas of activity of CSOs: in 2023, organisations working in humanitarian, human rights, social, and anti-corruption areas received stable funding from donors.

According to the CSOSI index, civic representation, or “Advocacy”, refers to the ability of CSOs to influence public opinion and government policy. One of the advocacy areas for CSOs in 2022-2023 was the implementation of reforms necessary for Ukraine’s EU membership (judicial, media, and anti-corruption reforms). Representatives of civil society organisations participated in the presentation and provision of

recommendations for the Ukraine Facility Plan (a technical document for the implementation of financial support and reform programs for Ukraine from the European Union, totalling about €50 billion). Some cooperation between the government and CSOs also took place in the sector of territorial restoration, which positively influenced the service provision indicator by SCOs.

Criterion “Service provision” is included in the indicators for assessing the viability of civil society. Sectoral infrastructure refers to support services available to the civil society organisation sector, such as the organisation and operation of public spaces, centres, laboratories, agencies, hubs, and those focused on ecological, social, and economic issues.

Experts also assess the perception of civil society organisations by society. The level of trust in CSOs is considered an indicator of public image in the context of civil society development in Ukraine. According to the Sustainability Rating (CSO Meter 2023: Ukraine, 2023), Ukraine is at the stage of development a civil society. There was a slight trend towards strengthening sustainability in 2023: the sustainability index was 3.0 points, compared to 3.1 in 2022. The sustainability study is conducted based on expert evaluation. The scale used for assessment ranges

from 1 to 7 points, where 1 represents maximum CSO sustainability, and 7 represents the lowest level of CSO sustainability (Agency for International Development, 2023) (Table 3).

Another indicator of civil society development is charity. In surveys conducted in 2023, 145,702 people participated in Gallup’s World Poll on charity (CAF, 2024). Ukraine ranked 7th in the charity index in 2023 (2nd in 2022). WGI indicators are Helped a stranger, Donated money, Volunteered time (CAF, 2023).

When studying the global experience of assessing civil society, the analysis of the democracy, freedom, and human rights compliance index, conducted by the international organisation “Freedom House,” deserves attention. According to the “Freedom in the World” methodology, the ranking is determined on an index scale from 1 (most free) to 7 points (least free), as well as a 100-point scale. The principle of grouping countries is applied according to the points scored, such as: most free, free, partially free, and not free. According to the “Nations in Transit” rating, the state of democratic processes in Ukraine was calculated at 3.43 in 2024 (compared to 3.07 in 2013) and recognised as a transitional or hybrid democratic regime (Nations in Transit, 2024).

Table 3. Ukraine in the System of International Civil Society Indices

International Civil Society Index	Research Organiser	Quantitative Indicator	Qualitative Indicator	Ukraine’s Position in 2023
Civil Society Organizations Sustainability Index (CSOSI)	U.S. Agency for International Development (USAID)	3.0 out of 7	Civil society development	2 nd place among Central and Eastern Europe and Eurasian countries
World Giving Index (WGI)	Charities Aid Foundation (UK and North America)	57 out of 100 points	Ukraine in the top ten of the global charity ranking	7 th out of 142 world countries
Nations in Transit (Development of democracy in transition period countries)	International non-profit human rights organisation “Freedom House”	5.25 out of 7	Transitional / hybrid democracy regime	1 st place in Eurasian countries
Freedom in the World	International non-profit human rights organisation “Freedom House”	59 out of 100 points	Freedoms not upheld	70 countries Position in the ranking not determined for the country

**Source: Author’s compilation based on data from Charities Aid Foundation (2023), Freedom House (2023), FHI 360 (2023), USAID (2023), UCIPR (2023), and Ukrainian World Congress (2023).*

One of the democracy indicators in the “Nations in Transit” ranking is the assessment of civil society. In Ukraine, this indicator reached 5.25 in 2023, compared to 5.50 for Bulgaria, Poland, and Romania; and 1.25 for Belarus, Kazakhstan, and Russia (Freedom House, 2024).

Analysing the results of international rankings and civil society indices, it is important to note the features of their methodology. The assessment of the state and activities of CSOs at the macro level is carried out using an expert method based on quantitative and qualitative indicators. Experts for this research are chosen among scholars, practitioners, civil society leaders, politicians, and representatives of public organizations, who prepare responses based on the developed evaluation methodology. Throughout the year, experts discuss the results and potential changes during panel discussions. If disagreements arise among the experts during these discussions, the average value is determined, which is used to make the final decision. The main goal of civil society and rights and freedoms indices is, primarily, to track changes over time – whether there has been progress or regression in the civil sector – along with improving the capacity of civil society organisations in each studied country.

The analysis of concepts and approaches to assessing activities in the civil society sector shows attempts by scholars to use tools and methods originally designed for the

entrepreneurial (commercial) sector of the economy. However, the study of CSOs’ characteristics and the comparison of the effectiveness of the activities of government bodies and public organisations, which perform similar tasks in the social, educational, and cultural spheres, holds the potential to provide new answers to assessing civil society actors. The primary task of establishing civil society organisations is to provide socially useful services. Institutions created by government bodies or local self-government authorities for social, cultural, scientific, and managerial activities, and funded by the budget, share many characteristics with public organisations (Table 4).

Certain features of legal norms, legislative regulation, functioning, and financing, particularly in public sector entities, often slow down their decision-making and actions. This brings CSOs to the forefront, as they can quickly, flexibly, and effectively respond to changing societal needs due to internal and external factors. Public, charitable, and other organizations in Ukraine’s civil sector, just like budgetary institutions, are non-profit organisations. The status of a non-profit organisation is determined according to the set of characteristics specified in the Tax Code of Ukraine, particularly inclusion in the Register of Non-Profit Institutions and Organisations (Table 4).

Table 4. Comparison of Civil and Public Sector Entities in Ukraine

Comparison Criteria	Public Sector	Civil Sector
Objects	Institutions, organisations receiving funds from budgets (Public Sector Entities)	Civil Society Institutions (CSOs)
Main activity goal	Provision a benefit to the public	Provision a benefit to the public
Types of activity	Non-commercial business activities	Non-commercial business activities
Organisational and legal forms	Organisations (institutions, establishments) Non-commercial enterprises	Enterprise Organisations (institutions, establishments) Public Associations, Trade Unions, Charitable Organisations. Others
Profit distribution	Surplus (excess of income over expenses) is directed to clearly defined state goals	Income or property (assets) of a public association cannot be distributed among its members (participants) and cannot be used for the benefit of any individual member (participant)

Sources of funding	Funds from budgets (Government and local financing)	Membership fees, charitable donations, funds for project (program) execution, Government and local funds
Tax status	Non-Profit Organisations	Non-Profit Organisations

*Source: developed by the authors.

Non-commercial business activities, as independent and systematic economic activities carried out by entities in both the civil and public sectors of Ukraine’s economy, aim to achieve economic, social, and other results without the goal of generating profit. Therefore, the non-commercial nature of activities, the non-profit status, and, most importantly, the purpose of establishing public associations as CSOs provide grounds for considering the use of a program-targeted method in the accounting and analytical support of civil sector entities as a fundamental approach in the management of financial

resources for the national government and local self-government. The foundation of the program-targeted approach is to select a system of indicators to assess the effectiveness and results of a program, project, and the organization’s overall activities. When applying the program-targeted approach in the public sector, performance indicators are divided into four groups: costs, product, efficiency, and quality.

In the civil society sector, we propose defining performance indicators based on the organisation’s focus: ecological, social, and economic (Table 5).

Table 5. Definition of performance indicators for the implementation of CSO tasks

Task	Performance Indicators			
	Expenditures	Product	Efficiency	Quality
Ensuring the provision of socially beneficial services (ecological, social, economic)	Number of organisation members	Volume of socially beneficial services provided	Volume of socially beneficial services provided per organisation member	Income dynamics over 3 years, incl. by type
	Number of full-time positions (employees)	Number of people served	Volume of socially beneficial services provided per employee	Expense dynamics over 3 years, incl. by type
	Income volume by type	Number of events held	Volume of socially beneficial services provided per income volume	Dynamics of membership size over 3 years
	Expense amount by type	Number of publications and posts in the media and social networks, feedback on them	Costs to provide one service	Dynamics of socially beneficial services provided over 3 years

*Source: compiled by the authors.

Cost indicators reflect the volume and structure of resources that ensure the implementation of a budget program (subprogram) and characterise its expenditure structure. In the context of CSOs, the following cost indicators should be selected: number of organisation members and employees, income volume by type, and expenditure amounts by direction (Table 5).

Product indicators are used to assess the achievement of the set goal, specifically, these

indicators include the volume of products produced, services rendered, or work done to implement the budget program (subprogram), and the number of users of goods (work, services). For CSOs, we suggest the following product indicators: volume of socially beneficial services provided, number of individuals served, number of events held, and number of publications and posts in the media and social networks.

Efficiency indicators, depending on the tasks whose fulfillment ensures the

implementation of the budget program (subprogram), can be defined as the resource costs per product unit (economy); the ratio of the maximum number of goods produced (work done, services provided) to the determined amount of financial resources (productivity); achieving the set result (effectiveness). The effectiveness of CSO activities will be reflected by indicators such as the volume of social benefits provided per organisation member, the volume of socially beneficial services provided per employee, the volume of socially beneficial services provided per income volume, and the cost to provide one service (Table 5). Quality indicators reflect the achieved quality of the created product, which satisfies the consumer according to its purpose, and reflect the weakening of negative or strengthening of positive trends in the provision of services (production of goods, performance of work) to consumers at the expense of the budget program (subprogram).

The quality of the program, project, and CSO activities will be characterised by: income

dynamics over three years, including by type; expenditure dynamics over three years, including by type; membership dynamics over three years; dynamics of socially beneficial services provided over three years.

To assess the activities of CSOs or a specific project (program) implemented by the organisation, it is advisable to use the Delphi method as a tool for obtaining coordinated information with a high degree of reliability through an anonymous exchange of opinions among the group of experts to make decisions on the results of providing a benefit to the public or achieving the results of a project (program). Features of the Delphi method include: selecting independent experts; anonymity of expert opinions; feedback with experts; results of each round are communicated to experts; and forming a group response using statistical methods that reflect the general opinion of the experts. An example of applying the Delphi method to evaluate the activities of a leader and an environmental organisation is shown in Table 6.

Table 6. Evaluation of the activity (project, program) of CSOs using the Delphi method

Experts	Evaluation of the leader's work (1-10)	Evaluation of the CSO (1-100)
1	8	65
2	10	85
3	7	90
4	8	70
5	9	65
6	7	85
7	6	70
8	7	65
9	8	90
10	8	80
Together	78	765
Average	7.8	76.5

**Source: compiled by the authors.*

Evaluation criterion: the length of the interval is no more than 25 %.

Average evaluation value of the leader's work:

$$Av\ ch = \frac{\sum_{i=1}^n x_i}{n}$$

Average evaluation value of the activities (project, program) of the CSO:

$$Av\ cso = \frac{\sum_{i=1}^n y_i}{n}$$

Weighted average evaluation of the CSO:

$$W\ cso = \frac{\sum_{i=1}^n x_i y_i}{\sum_{i=1}^n x_i}$$

The weighted average evaluation of the CSO in our case is:

$$W\ cso = \frac{5975}{78} = 76.60$$

The median is the middle value of a series of observations arranged in ascending or descending order. The median *Me* is calculated as the arithmetic mean of the middle values, ordered in ascending or descending order. In this case, the median (*Me*) equals 75.

A quartile (*Q*) is a value of the predicted feature that corresponds to the position representing $\frac{1}{4}$ of the entire sequence (lower quartile) and $\frac{3}{4}$ of the entire sequence (upper quartile). It is determined using the formula:

$$Q = \frac{\max y_i - \min y_i}{4}$$

We determine the boundary of social benefits provided by the CSO or a specific project (program). The boundary will be the interval from the minimum evaluation plus the quartile to the maximum evaluation minus the quartile.

Let's calculate the boundary of social benefits. For this, we find the value of the quartile:

$$Q = \frac{90 - 65}{4} = 6.25$$

The lower boundary of *social benefits* is 71.25. The upper boundary of *social benefits* is 83.75.

Thus, the interval of social benefits for this CSO is between 71.25 and 83.75; a span of 21.5, which meets the criterion. If the indicator exceeds the length of the criterion (25), a second round should be conducted, i.e., the questionnaires

should be resent to the experts for a revote. If an expert changes their opinion, they should be asked to specify the reason.

Discussion

To define the indicators for civil society, it is appropriate to refer to the concepts used by researchers in selecting the evaluation system. According to the goal attainment approach, effectiveness and efficiency are linked to the achievement of specific goals defined by a civil society organisation. However, in the context of civil society, it is often not possible to clearly establish effective indicators, and what matters is the implementation of certain socially significant processes. Another concept, the system resource approach, evaluates the effectiveness of a CSO through the lens of resources used to fulfill its key functions (Gudz & Skorobogata, 2014). This concept is not sufficient and appropriate for evaluating civil society at the micro- and meso-levels due to the unique characteristics of this sector, particularly the social impact of CSO activities outweighing the economic one. The multiple constituencies approach (or stakeholder approach) considers the interests of different stakeholder groups. The evaluations and approaches of these groups to assessing the outcomes of a civil society organisation may differ or even contradict each other. However, when stakeholders interact and public opinion is involved, obtaining a reliable evaluation of the CSO's activities is considered possible. This approach is used in the social constructivism approach. There is also the so-called technical concept – the use and allocation of resources (allocative efficiency) through quality management, coordination, and consideration of achieving results. Economic theory examines the evaluation of efficiency from the perspective of one of the generally accepted definitions of efficiency – the use of production capacities with given resource costs (Gudz & Skorobogata, 2014).

Clearly, none of the concepts fully resolves the issue of assessing effectiveness in the civil sector and the need for objective measurement of the results of CSO activities. To address this, it is advisable to use a comprehensive approach,

considering the complexity of the functions and tasks performed by CSOs, the diversity of their activities, and the significant differences from the commercial sector. A feature of modern civil society organisations is the implementation or participation in eco- and social projects. In Ukraine, the program-targeted method of budgeting has become widespread, which helps address urgent community problems, ensure their innovative development, and focus not on the simple distribution and consumption of available resources but on using them to achieve measurable goals and development results (Guba, 2021).

Thus, researchers view the program-targeted approach in both broad and narrow senses. In the broad sense, it represents a comprehensive, systematic approach to solving community problems and guiding its development using available resources. In the narrow sense, the program-targeted method is a tool for implementing management decisions through strategies, programs, plans, and projects. The core of the program-targeted method is establishing formulated performance indicators and setting their target values. However, there are often challenges in determining effectiveness, as public receiving services and goods are difficult to quantify (Lisnichuk & Medvidchuk, 2020). A performance indicator can be a descriptive or quantitative measure that characterises the result of the activity and the successful progress toward achieving the set goal. We share the view of Lisnichuk & Medvidchuk (2020) on the appropriateness of using, alongside financial indicators that confirm the effectiveness of social and economic development programs, other indicators, particularly those based on expert evaluations. The basis of the method is the idea of obtaining sufficiently reliable and valid results by summarising and processing individual expert evaluations regarding a specific situation. One of the most well-known expert evaluation methods is the Delphi method (Kupich, 2015; Kurtov et al., 2017). Expert evaluation methods are part of heuristic programming, which combines formal and informal methods of analysis that are

appropriate for determining the effectiveness of civil society organisations.

We believe that in the context of civil society, the use of the program-targeted approach will mean designing goals and development results and their implementation through targeted programs. The main feature of the program-targeted method, which should be utilised, is its focus on searching for and identifying resources to address priority tasks programmatically.

Conclusions

In summarising the conducted research on evaluating the activities of civil society, we note the possibility of applying the program-targeted approach to analyse the activities of CSOs, including the development of CSO passports, selection of evaluation methodologies, and identification of performance indicators. We recommend using the expert evaluation method, which involves preparing the methodology and evaluation scale, selecting a team of experts, conducting surveys (questionnaires), collecting evidence, discussing expert evaluations, and determining results. The field in which the organisation operates should be considered: environmental sustainability, social services, education, culture and heritage, tourism, and healthcare. Expert evaluation methods can become an important tool for developing, selecting, and evaluating the effectiveness of management decisions in the implementation of sustainable development programs.

Thus, the program-targeted approach will involve developing comprehensive targeted programs for civil society development and aligning them with other aspects of macroeconomic planning. It is appropriate to develop different scenarios for solving the problem, clarify the strategic direction of managing this area, and adjust current tasks. Scientific, theoretical, and applied use of the program-targeted method is primarily carried out in the field of public administration at the macro- and meso-levels. Given the current realities, the program-targeted method could become a promising direction for improving the accounting and analytical support for managing civil society.

The study of the state and development of civil society, based on the application of program-targeted methodology, and the creation of information and analytical support for managing CSOs based on it, indicates the need to prepare relevant program-targeted documents, including methodologies for evaluating program execution. To measure the results of implementation, it is

necessary to apply performance indicators – metrics based on which the evaluation and analysis of the effectiveness of resource usage allocated for the program (project) implementation are conducted, to achieve the program's (project's) objective and fulfill the tasks of the CSO.

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